

Financial Statements

GA-SEGONYANA MUNICIPALITY

30 JUNE 2005

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GENERAL INFORMATION

COUNCILLORS OF GA-SEGONYANA COUNCIL

<i>Councillors</i>	<i>O E Kgopodithate</i>	<i>Mayor</i>
	<i>K V Modungwa</i>	<i>Speaker</i>
	<i>A Shaw</i>	
	<i>M Eilerd</i>	
	<i>S J Mabilu</i>	
	<i>O S Chwue</i>	
	<i>M Mpata</i>	
	<i>M P Haai</i>	
	<i>V P Ethusang</i>	
	<i>O S Johannes</i>	
	<i>E B Modise</i>	
	<i>V Mokhothu</i>	
	<i>J Motaung</i>	
	<i>P Motsamai</i>	
	<i>C Riet</i>	
	<i>L Baikai</i>	
	<i>K Monare</i>	
	<i>A N P Lubbe</i>	

MEMBERS OF FINANCE STANDING COMMITTEE

<i>Councillors</i>	<i>A N P Lubbe</i>	<i>Chairman</i>
	<i>M Eilerd</i>	
	<i>J Motaung</i>	
	<i>M P Haai</i>	

PRESENT GRADING OF LOCAL AUTHORITY

Grade 3

AUDITORS: *The Auditor-General*

BANKERS: *ABSA Bank, Kuruman*

REGISTERED OFFICE

Municipal Offices
School Street
KURUMAN

Private Bag X1522
KURUMAN
8460

Telephone: 053-7121095
Fax: 053-7123581

MUNICIPAL MANAGER

Mr O H Barnard

SNR CLERK: AUDIT

Mr C Viret

APPROVAL OF FINANCIAL STATEMENTS


O H BARNARD
MUNICIPAL MANAGER


D H MOLAOLE
CHIEF FINANCIAL OFFICER

FOREWORD

The financial statements for the year 2004-2005 reflect the introduction of the Municipal Finance Management Act (No 56 of 2003) on 1 July 2004. This brought about new methods in the management of local government finance. Although this act was and is still introduced partially, it already has a huge impact on the management of the municipality.

The Municipal Finance Management Act (MFMA) is a practical guide for the management of finances, but also for the management of related matters. It enhances the problem-solving abilities of the municipality to benefit both the municipality and the people it serves. As the MFMA is intentionally prescriptive, municipal office bearers, both political and executive, embrace the principle of accountability.

As part of a model point, the municipality received infra-structure grants from National and Provincial Treasuries. These are also reflected in the financial statements.

The integrated development plan, together with the performance management system, are keystones in the service delivery programme of the municipality. These two tools are basic instruments for the fruitful spending of funds, with the necessary responsibility.

Council will study the financial statements together with the Auditor General's report when it is received, with a view to improve basic service delivery, economic development, financial viability, transformation and institutional development.

In conclusion, I express my appreciation to the executive committee, council, the management of the municipality and all the personnel for their support, co-operation and hard work during the year.

I also thank PricewaterhouseCoopers for preparing the financial statements.

Kea le boga. Thank you



CLLR O E KGOPODITHATE
Mayor

31 August 2005

AUDIT

To expedite publication, the Financial Statements are issued without the Report and Certificate of the Auditor General.

ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

These financial statements have been prepared so as to conform to the standards laid down by the Institute of Municipal Finance Officers in its Code of Accounting Practice for Local Authorities in South Africa (1992) and Report on Published Annual Financial Statements (Second Edition – January 1996).

1.1 The financial statements are prepared on the historical cost basis, adjusted for fixed assets as more fully detailed in Accounting Policy note 6. The accounting policies are consistent with those applied in the previous year, except if otherwise indicated.

1.2 The financial statements are prepared on the accrual basis as stated:

1.2.1 Income is accrued when measurable and available to finance operations. However certain direct income is accrued only when received such as traffic fines and certain licenses.

1.2.2 Expenditure is accrued in the year it is incurred.

2. CONSOLIDATION

The financial statements include the Rate and General Service, Housing Service, Trading Services and the different funds and reserves. All inter departmental charges are set-off against each other.

3. FIXED ASSETS

3.1 Assets acquired and funded out of operating accounts are not capitalised. The cost of moveable assets capitalised is written off at the end of their useful life or when the internal loans funding such assets has been repaid in full.

3.2 Depreciation

The balance shown against the heading "Loans Redeemed and Other Capital Receipts" in the notes of the balance sheet is an amount to a provision for depreciation, however, certain structural differences do exist. By way of this "Provision" assets are written down over their estimated useful life. Apart from advances from various Council Funds, assets may also be acquired through:

3.2.1 Grant or donation, where the amount representing the value of such grant or donation is immediately credited to the "Loans Redeemed and Other Capital Receipts" account.

3.2.2 Appropriations from income, where the full cost of the asset forms an immediate and direct charge against the operating income, and therefore it is unnecessary to make any further provision for depreciation.

- 3.3 All proceeds from the sale of assets in excess of the outstanding advance are credited to the Revolving Fund.

4. **INVENTORY**

Inventory held by Central Stores at the year end is included in the accounts at weighted average price.

5. **FUNDS, PROVISIONS AND RESERVES**

5.1 Revolving Fund

A Revolving Fund is established and administered in terms of the Local Authorities Ordinance no 20 of 1974, Section 75(1).

5.2 Trust Funds

Monies bequeathed to the Town Council for a specific use under its sole control as trustee are reflected on the Balance Sheet.

6. **RETIREMENT BENEFITS**

The Town Council contributes to the Cape Gratuity/Pension Funds, which are defined benefit plans and are independently administered. The Council's contributions are charged to the various Service Accounts and the employees' contributions are deducted from their salaries and wages. Full actuarial valuations are performed every two years.

7. **SURPLUSES AND DEFICITS**

Any surpluses arising from the operation of the Trading Services, are transferred to Rates and General Services.

8. **TREATMENT OF ADMINISTRATION AND OTHER OVERHEAD EXPENSES**

A cost to cover services rendered by one department for another is raised by application of a fixed percentage of the cost for time spent and the cost of materials, transport and other services used or supplied.

9. **LEASED ASSETS**

All other leases are treated as operating leases and the relevant rentals are charged to the operating account in a systematic manner related to the period of use of the asset concerned.

10. **INVESTMENTS**

Investments appear in the financial statements at original cost and are invested in securities prescribed by the Local Authorities Ordinance no 20 of 1974 as amended.

11. INCOME RECOGNITION

11.1 Electricity and Water billing

Meters on properties are read and billed monthly. Where meters cannot be read for a particular month, they are provisionally billed based on average consumption. Income is recognised when the debt is accrued.

11.2 Assessment Rates

The Local Council levies rates on land and improvements. Basic rates are determined for both land and buildings and rebates are granted according to the purpose to which the particular property is put. Income is recognised when the debt is accrued.

DIE BESTUURDER VAN FINANSIËLE DIESTE SE VERSLAG

1. Inleiding

Dit is vir my aangenaam om 'n beknopte oorsig oor die afgelope finansiële jaar se bedryfsresultate te gee. Die bedryfsoorskot van R5 17 705 en aanwendings van -R497 239 het meegebring dat ons onaangewende oorskot nou op R287 200 staan.

Debiteure

1.1.1) Handelsdebiteure het toegeneem van R10 997 578 na R13 113 659, wat 'n toename van R2 116 081 (19.24 %) beteken. Die voorsiening vir oninbare skuld beloop R4 992 823 .

1.1.2) Diverse Debiteure het toegeneem van R2 473 718 na R5 276 042, wat 'n toename van R2 802 324 beloop.

Bank

Die kasboeksaldo het met R7 163 319 toegeneem vanaf -R2 206 618 na +R4 956 702.

2. Bedryfsresultate

Inkomste	Werklike 2004 R	Werklike 2005 R	Afwyking 2004 teenoor 2005 %	Begroot 2005 R	Afwyking Werklike/Begroot %
Begin oorskot	875,412	266,735			
Bedryfsinkomste vir die jaar	58,286,972	72,029,031	23.58%	64,139,224	12.30%
Eind Tekort					
Totaal	59,162,384	72,295,766		64,139,224	
Begin oorskot					
Bedryfsuitgawe vir die jaar	57,273,552	71,511,326	24.86%	65,152,707	9.76%
Aanwendings	-1,622,097	-497,239			
Eind oorskot	266,735	287,201			

2.1 BEDRYFSUITGAWES

As gevolg van die uitstaande debiteure en ook die heersende ekonomiese klimaat was 'n streng beleid op uitgawes toegepas.

Hieronder is 'n uiteensetting van die begrote bedryfsuitgawes teenoor die werklike:

	Salarisse Lone & Toelaes R	Algemene Uitgawes R	Instand- houding R	Kapitaal Onkoste R	Kapitaal uit Inkomste R	Bydraes R
Begroot	21,565,845	34,675,662	7,485,020	6,065,606	493,040	1,862,488
Werklike	21,356,316	34,040,998	6,810,075	5,119,114	421,031	3,761,951
Verskil	209,529	634,664	674,945	946,492	72,009	-1,899,463
% (Oor)/Onder	0.97%	1.83%	9.02%	15.60%	14.61%	-101.99%

2.2 Handelsdienste (Elektrisiteit)

Die inkomste van R21 021 335 was 0,09 % meer as die begrote bedrag van R21 002 884 terwyl die uitgawe van R16 475 376, 9,91 % meer as die begrote bedrag van R14 990 133 was.

2.3 Ekonomiese Dienste

Riool en Vullisverwydering

Riool het met 'n surplus van R934 294 afgesluit en Vullis met 'n surplus van R1 086 305.

2.4 Belasting en Algemene Dienste

Strate het afgesluit met 'n tekort van R12 536.

Geboue het afgesluit met 'n tekort van R1 215 088.

Parke en ontspanning het afgesluit met 'n tekort van R2 332 586.

Belasting en Algemene Dienste

	Werklike 2004 R	Werklike 2005	Afwyking 2004/2005 %	Begroot 2005 R	Afwyking Werklike/begroot %
Inkomste	30,860,612	41,604,690	34.81%	34,286,487	-21.34%
Uitgawe	36,845,946	47,603,918	29.20%	43,203,256	-10.19%
Oorskot/(Tekort)	-5,985,334	-5,999,229	0.23%	-8,916,769	32.72%
Tekort as % van					
totale inkomste	-19.39%	-14.42%		-26.01%	

Behuising

	Werklike 2004 R	Werklike 2005	Afwyking 2004/2005 %	Begroot 2005 R	Afwyking Werklike/begroot %
Inkomste	125,674	136,857	8.90%	20,853	-556.30%
Uitgawe	125,674	136,857	8.90%	21,221	-544.91%
Oorskot/(Tekort)	0	0		-368	
Oorskot/(Tekort) as %					
van totale inkomste	0.00%	0.00%		-1.76%	

Handelsdienste

Elektrisiteitsdiense verskaf elektrisiteit aan al die verbruikers in die Kuruman, Wrenchville en Bankhara-Bodulong regsgebiede, uitgesluit Noord Wes waar Eskom direk elektrisiteit aan verbruikers voorsien

Hieronder volg opsommings van die bedryfsresultate van die twee Handelsdienste:

Water

	Werklike 2004 R	Werklike 2005	Afwyking 2004/2005 R	Begroot 2005 R	Afwyking Werklike/begroot %
Inkomste	7,611,075	9,266,149	21.75%	8,829,000	-4.95%
Uitgawe	6,426,932	7,295,174	13.51%	6,938,097	-5.15%
Oorskot/(Tekort)	1,184,143	1,970,975	66.45%	1,890,903	-4.23%
Oorskot/(Tekort) as %					
van totale inkomste	15.56%	21.27%		21.42%	

Elektrisiteit

	Werklike 2004 R	Werklike 2005	Afwyking 2004/2005 R	Begroot 2005 R	Afwyking Werklike/begroot %
Inkomste	19,689,611	21,021,335	6.76%	21,002,884	-0.09%
Uitgawe	13,875,000	16,475,376	18.74%	14,990,133	-9.91%
Oorskot	5,814,611	4,545,958	-21.82%	6,012,751	24.39%
Oorskot as % van					
totale inkomste	29.53%	21.63%		28.63%	

3. Kapitaaluitgawes en finansiering

	Werklike 2003/2004	Begroot 2004/2005	Werklike 2004/2005
	R	R	R
Raad Algemene Uitgawes	220,216	306,000	253,170
Biblioteek	258,922	-	245,350
Sypaadjies	6,984	-	3,785
Natuur Reservaat	-	-	1,143,842
Data	83,438	6,000	713,594
Vaste Eiendom	784,621	-	10,011,017
Begraafplaas	-	-	11,948
Munisipale Geboue	1,198,726	4,240,000	1,688,685
Parke	2,587,692	472,000	886,653
OW Strate	1,084,433	12,290,000	2,371,278
Elektrisiteit	852,632	2,173,700	1,967,832
Stadsbeplanning	25,161	-	999,221
Reiniging	185,326	884,000	622,193
Gesondheid	7,519	-	-
Water	1,437,549	7,875,844	924,240
Riool	-	2,702,301	1,168,691
Parke	-	-	-
Ander	493,009	439,128	902,658
Totaal	9,226,227	31,388,973	23,914,154

Hulpbronne wat gebruik is om die vaste bates te finansier, was die volgende:

	Werklik 2003/2004	Begroot 2004/2005	Werklik 2004/2005
	R	R	R
Skenking/Toekennings	3,856,038	19,615,585	16,396,048
Bydraes uit bedryfsinkomste	421,449	489,888	421,031
Voorsienings en reserwes	232,885	-	-
Lenings opgeneem (Intern & Ekstern)	4,936,071	11,283,500	7,097,075
Totaal	9,446,443	31,388,973	23,914,154

4. Eksterne Lenings, beleggings en kontant

Op 30 Junie 2005 het die uitstaande eksterne lenings R24 792 052 beloop (R21 295 558 in 2004) en interne lenings R3 913 005 beloop (R2 931 454 in 2004).

Meer besonderhede aangaande lenings en beleggings word in aantekeninge 4 en 7 en aanhangsel B tot die finansiële state getoon.

5. Fondse en Reserwes

Meer besonderhede aangaande fondse en reserwes word in aantekeninge 1 tot 3 en aanhangsel A gegee.

REPORT OF THE MANAGER FINANCIAL SERVICES

1. Introduction

It is my pleasure to present an overview of the operating results for the year ended 30 June 2005. The surplus of R517 705 and appropriations of -R497 239 for the year ended 30 June 2005 resulted in an accumulated surplus to the amount of R287 200.

Debtors

1.1.1) Trade debtors increased from R10 997 578 to R13 113 659, an increase of R2 116 081 (19,24%). The provision for bad debts amounted to R4 992 823.

1.1.2) Sundry Debtors increased from R2 473 718 to R5 276 042, an increase of R2 802 324.

Bank

The bank balance increased with R7 163 319 from -R2 206 618 to +R4 956 702.

2. Operating results

Income	Actual 2004	Actual 2005	Variance 2004/2005	Budget 2005	Variance Actual/Budget
	R	R	%	R	%
Opening surplus	875,412	266,735			
Operating income for the year	58,286,972	72,029,031	23.58%	64,139,224	12.30%
Closing deficit					
Total	59,162,384	72,295,766		64,139,224	
Opening deficit					
Operating expenditure for the year	57,273,552	71,511,326	24.86%	65,152,707	9.76%
Sundry transfers	-1,622,097	-497,239			
Closing surplus	266,735	287,201			

2.1 OPERATING EXPENSES

Outstanding debtors, as well as the current economic situation, resulted in stringent control over expenditure. Here follow a summary of budgeted operating expenditure against actual expenditure.

	Salaries wages & allowances R	General Expenses R	Maintenance R	Capital charges R	Capital from Income R	Contri- butions R
Budget	21,565,845	34,675,662	7,485,020	6,065,606	493,040	1,862,488
Actual	21,356,316	34,040,998	6,810,075	5,119,114	421,031	3,761,951
Difference	209,529	634,664	674,945	946,492	72,009	-1,899,463
% (Over)/Under	0.97%	1.83%	9.02%	15.60%	14.61%	-101.99%

2.2 Trading services (Electricity)

Income of R21 021 335 was 0.09% more than the budgeted amount of R21 002 884 while expenditure of R14 475 376 was 9.91% more than the budgeted amount of R14 990 133.

2.3 Economic services

Sewerage and refuse

Sewerage closed with a surplus of R934 294 and refuse closed with a surplus of R1 086 305.

2.4 Rates and general services

Streets closed with a deficit of R12 536.

Buildings closed with a deficit of R1 215 088.

Parks and Recreation closed with a deficit of R2 332 586.

Rates and general services

	Actual	Actual	Variance	Budget	Variance
	2004	2005	2004/2005	2005	Actual/Budget
	R	R	%	R	%
Income	30,860,612	41,604,690	34.81%	34,286,487	-21.34%
Expenditure	36,845,946	47,603,918	29.20%	43,203,256	-10.19%
Surplus/(Deficit)	-5,985,334	-5,999,229	0.23%	-8,916,769	32.72%
Surplus/(Deficit) as % of total income	-19.39%	-14.42%		-26.01%	

Housing

	Actual	Actual	Variance	Budget	Variance
	2004	2005	2004/2005	2005	Actual/Budget
	R	R	%	R	%
Income	125,674	136,857	8.90%	20,853	-556.30%
Expenditure	125,674	136,857	8.90%	21,221	-544.91%
Surplus/(Deficit)	0	0		-368	
Surplus/(Deficit) as % of total income	0.00%	0.00%		-1.76%	

Trading services

The Electricity Service provides a supply of electricity to all consumers in the Kuruman, Wrenchvill and Bankhara-Bodulong area of jurisdiction, excluding the greater North West area where Eskom supplies the electricity direct to consumers.

Here follow a summary of the operating results of the two trading services:

Water

	Actual	Actual	Variance	Budget	Variance
	2004	2005	2004/2005	2005	Actual/Budget
	R	R	R	R	%
Income	7,611,075	9,266,149	21.75%	8,829,000	-4.95%
Expenditure	6,426,932	7,295,174	13.51%	6,938,097	-5.15%
Surplus/(Deficit)	1,184,143	1,970,975	66.45%	1,890,903	-4.23%
Surplus/(Deficit) as % of total income	15.56%	21.27%		21.42%	

Electricity

	Actual	Actual	Variance	Budget	Variance
	2004	2005	2004/2005	2005	Actual/Budget
	R	R	R	R	%
Income	19,689,611	21,021,335	6.76%	21,002,884	-0.09%
Expenditure	13,875,000	16,475,376	18.74%	14,990,133	-9.91%
Surplus/(Deficit)	5,814,611	4,545,958	-21.82%	6,012,751	24.39%
Surplus/(Deficit) as % of total income	29.53%	21.63%		28.63%	

3. Capital expenditure and financing

	Actual 2003/2004 R	Budget 2004/2005 R	Actual 2004/2005 R
Council General Expenses	220,216	306,000	253,170
Library	258,922	-	245,350
Pavements	6,984	-	3,785
Nature Reserve	-	-	1,143,842
Data	83,438	6,000	713,594
Fixed Property	784,621	-	10,011,017
Cementary	-	-	11,948
Municipal Buildings	1,198,726	4,240,000	1,688,685
Parks	2,587,692	472,000	886,653
PW Streets	1,084,433	12,290,000	2,371,278
Electricity	852,632	2,173,700	1,967,832
Urban planning	25,161	0	999,221
Sewerage	185,326	884,000	622,193
Health	7,519	-	-
Water	1,437,549	7,875,844	924,240
Sewerage	-	2,702,301	1,168,691
Parks	-	-	-
Other	493,009	439,128	902,658
Total	9,226,227	31,388,973	23,914,154

Resources used to financed fixed assets are as follow:

	Actual 2003/2004 R	Budget 2004/2005 R	Actual 2004/2005 R
Donations/Grants	3,856,038	19,615,585	16,396,048
Contributions from operating income	421,449	489,888	421,031
Provisions and reserves	232,885	-	-
Loans (External & Internal)	4,936,071	11,283,500	7,097,075
Total	9,446,443	31,388,973	23,914,154

4. External loans, investments and cash

On 30 June 2005 external loans amounted to R24 792 052 (R21 295 558 in 2004) and internal loans amounted to R3 913 005 (R2 931 454 in 2004).

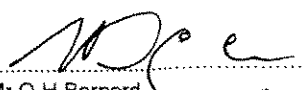
More information regarding loans and investments are disclosed in notes (4 and 7) and Appendix B' to the financial statements.


5. Funds and reserves

More information regarding funds and reserves are disclosed in notes 1 to 3 and Appendix 'A' to the financial statements.

BALANSSTAAT SOOS OP 30 JUNIE 2005
BALANCE SHEET AS AT 30 JUNE 2005

	Aant Note	2004/2005	2003/2004
KAPITAAL AANGEWEND/ CAPITAL EMPLOYED			
FONDSE EN RESERWES/FUNDS AND RESERVES		21,432,298	19,014,647
Opgehoopte Fondse/Accumulated Funds	1	16,498,241	14,379,167
Voorsiening en Reserwes/Provisions and reserves	2	4,934,057	4,635,481
OPGEHOOPTE TEKORT/ACCUMULATED DEFICIT			
ONAANGEWENDE INKOMSTE/RETAINED SURPLUS	18	287,200	266,734
		21,719,498	19,281,381
TRUSTFONDSE/TRUST FUNDS	3	11,076,207	5,020,612
LANGTERMYN VERPLIGTINGS/LONG-TERM LIABILITIES	4	22,774,169	18,707,644
VERBRUIKERSDEPOSITO'S/CONSUMER DEPOSITS	5	928,582	908,175
		56,498,457	43,917,812
AANWENDING VAN KAPITAAL EMPLOYMENT OF CAPITAL			
VASTE BATES/FIXED ASSETS	6	36,868,362	33,082,001
BELEGGINGS/INVESTMENTS	7	41,559	41,772
LANGTERMYN DEBITEURE/LONG-TERM DEBTORS	8	1,938,487	3,013,360
		38,848,408	36,137,132
NETTO BEDRYFSBATES /(LASTE)/ NET CURRENT ASSETS/(LIABILITIES)		17,650,049	7,803,186
BEDRYFSBATES/CURRENT ASSETS		26,391,087	18,212,997
Voorraad/Stock	9	2,037,507	1,278,105
Debiteur/Debtors	10	13,396,878	10,934,892
Bank		4,956,702	-
Korttermyn beleggings/ shortterm investments	7	6,000,000	6,000,000
BEDRYFSLASTE/CURRENT LIABILITIES		8,741,038	10,409,811
Krediteur/Creditors	13	5,440,441	4,779,114
Voorsienings/Provisions	12	1,282,715	836,165
Lenings : Korttermyn gedeelte/ Loans : Short term portion	4	2,017,883	2,587,914
Bankoortrekking/Bank overdraft		-	2,206,618
		56,498,457	43,940,318


 Mr O H Barnard
 Munisipale Bestuurder
 Municipal Manager


 Mr D H Molaole
 Bestuurder Finansiële Dienste
 Manager Financial Services

INKOMSTESTAAT VIR DIE BOEKJAAR GEËINDIG OP 30 JUNIE 2005
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2005

	2003/2004	2003/2004	2003/2004	2004/2005	2004/2005	2004/2005	2004/2005
	Werklike	Werklike	Oorskot/	Werklike	Werklike	Oorskot/	Oorskot/
	Inkomste	Uitgawe	(Tekort)	Inkomste	Uitgawe	(Tekort)	Begroting
	Actual	Actual	Surplus/	Actual	Actual	Surplus/	Budget
	Income	Expenditure	Deficit	Income	Expenditure	Deficit	Surplus/(Deficit)
	R	R	R	R	R	R	R
BELASTING & ALGEMENEDIENSTE/ RATES AND GENERAL SERVICES							
	30,860,612	36,845,946	(5,985,334)	41,604,690	47,603,918	(5,999,229)	(7,488,502)
	18,232,047	19,912,989	(1,680,942)	27,591,271	28,004,339	(413,068)	(1,857,692)
	755,794	6,117,991	(5,362,197)	899,827	6,745,327	(5,845,500)	(6,217,119)
	11,872,771	10,814,966	1,057,805	13,113,592	12,854,252	259,340	586,309
	125,674	125,674	-	136,857	136,857	-	(124,280)
BEHUISINGSDIENSTE/HOUSING SERVICES							
	27,300,686	20,301,932	6,998,754	30,287,484	23,770,550	6,516,934	7,050,118
HANDELSDIENSTE/TRADING SERVICES							
TOTAAL/TOTAL	58,286,972	57,273,552	1,013,420	72,029,031	71,511,326	517,705	(562,664)
Aanwendings vir die jaar/Appropriations for the year			(1,622,097)			(497,239)	
Netto Oorskot/ (Tekort) vir die jaar			(608,677)			20,466	
Net Surplus/(Deficit) for the year							
Onaangewende Oorskot / (Opgehoopde Tekort)							
begin van die jaar							
Accumulated surplus/(Deficit)							
beginning of the year			875,411			266,734	
ONAAANGEWENDE OORSKOT/(TEKORT)							
EINDE VAN JAAR							
ACCUMULATED SURPLUS/(DEFICIT)							
END OF YEAR			266,734			287,200	

KONTANTVLOEISTAAAT VIR DIE JAAR GEËINDIG OP 30 JUNIE 2005
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2005

	Aant Note	2004/2005	2003/2004
KONTANT TERUGGEHOU UIT BEDRYWIGHEDE			
CASH RETAINED FROM OPERATING ACTIVITIES			
Kontant deur bedrywighede voortgebring / Cash generated by operations		27,580,767	10,334,712
Beleggingsinkomste / Investment income			
(Toename)/afname in bedryfskapitaal / (Increase)/Decrease in working capital	19	7,555,717	396,796
	17	519,919	687,930
	20	(3,921,202)	442,300
Min: Eksterne rente betaal / Less External interest paid		4,154,434	1,527,027
Kontant beskikbaar uit bedrywighede / Cash available from operations	17	(2,694,760)	(2,900,988)
		1,459,674	4,428,015
Kontantbydraes van die publiek en die staat / Cash contributions from public and State		26,121,093	5,906,697
Netto opbrengs uit verkoop van vaste bates / Net proceeds on disposal of fixed assets		-	-
KONTANT GEBRUIK VIR BELEGGINGSBEDRYWIGHEDE			
CASH UTILIZED IN INVESTING ACTIVITIES			
Belegging in vaste bates / Investment in Fixed assets		(23,914,154)	(9,446,443)
NETTO KONTANTVLOEI / NET CASH FLOW		<u>3,666,613</u>	<u>888,269</u>
KONTANTUITWERKING VAN FINANSIERINGSBEDRYWIGHEDE			
CASH EFFECTS OF FINANCIAL ACTIVITIES			
Toename/(Afname) in langtermynlenings / Increase/(Decrease) in long-term loans	21	3,496,495	4,666,231
(Toename)/Afname in kontantbeleggings / (Increase)/Decrease in cash investments	22	213	750,839
(Toename)/Afname in kontant / (Increase)/Decrease in cash	23	(7,163,320)	(6,305,339)
NETTO KONTANT (VOORTGEBRING)/GEBRUIK / NET CASH (GENERATED)/UTILISED		<u>(3,666,613)</u>	<u>(888,269)</u>

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
1. Statutêre fondse:		
Statutory funds:		
Wentefonds/Revolving fund	12,676,595	10,797,535
Beursfonds/Bursary fund	10,291	15,308
Hondebelastingsfonds/Dog Tax fund	102,429	100,872
Grondtrustfonds/Land Trust Fund	3,708,927	3,465,452
	<u>16,498,241</u>	<u>14,379,167</u>
2. Reserwes:		
Reserves:		
Kapitaalkoste/Capital Cost	4,934,057	4,635,481
	<u>4,934,057</u>	<u>4,635,481</u>
(Sien aanhangsel "A" vir meer besonderhede) (Refer to Annexure A for more detail) The nett amount available for utilisation is R2,626,880		
3. Trustfondse/Trust Funds		
Publicity	-	-
Land Development Objects	8,607	8,505
Housing	531,797	394,939
Gravel quarry Rehabilitation	50,598	50,000
LGTG(General)	228,391	637,137
LGTG(Mun Offices)	1,238	1,223
Municipal sys Improvement Program	(6,346)	151,177
Mun Sys program(Pi V)	92,896	59,667
Mun Development Unit	-	-
Mapping(NVVG)	231	7,248
LED Nature Reserve	56,067	1,185,722
IDO/LDO	35,872	62,500
RDP Projects	15,993	21,851
Mvula Trust	20,166	219,748
PMS Capacity Building	29,196	43,819
Wondercave	-	-
Sport Complex Bankhara	85,024	762,554
Kgalagadi DM - Water vir erwe Bankara B	269,120	265,939
Kgalagadi - High mast lights	212,699	210,184
Kgalagadi - Cul de Sac streets w/v	-	-
Library - Bathlarios	54,986	2,111
FMG	385,955	871,074
Fondse Bankhara /Bodulong Hall	88,769	87,719
MSIG Spatial Deveelopment	(22,506)	(22,506)
Wonderwerk Cave	177,724	-
Msig Grant - Pms	86,939	-
Msig Grant - Training	88,845	-
Msig Grant - Record System	166,587	-
Msig Grant - Land Use	14,440	-
Msig Grant - Hr Management	3,407	-
Msig Grant - Training	11,732	-
Msig Grant - Hiv/Aids	4,010	-
Msig Grant - Procurement	18,772	-
Msig Grant - Income	51,135	-
Msig Grant - Led/Idp	3,768	-
TGIS	1,890	-
Draught Relief	1,060,000	-
KDM Integrated Traffic Plan	1	-
Sportground Maruping/Gemopedi	587,719	-
Mothibistad Park	95,445	-
MIG Funds Park	361,030	-
SEWER WRENCHVILLE	-	-
Roads Bankhara/Wrenchville	30,524	-
Water Audit	(14,680)	-
Water B/B & Wrenchville	304,073	-
B/B High Mast Lighting	108,785	-
MIG Savings	275,307	-
MIG Income	5,500,000	-
	<u>11,076,207</u>	<u>5,020,612</u>

(Refer to annexure A for more details)

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
4. Langtermynverpligtinge		
Long-term Liabilities		
Annuiteitslenings/Annuity loans	24,792,052	21,295,558
	<u>24,792,052</u>	<u>21,295,558</u>
	(2,017,883)	(2,587,914)
Min: Korttermyngedeelte/Less: Short-term portion	<u>(2,017,883)</u>	<u>(2,587,914)</u>
	<u>22,774,169</u>	<u>18,707,644</u>

Eksterne Lenings is by verskeie Staatsgoedgekeurde instansies en van die Staat opgeneem en termyn wissel van 5 tot 30 jaar en rentekoerse van 2% tot 15.85%.
 External loans were advanced by various Government approved institutions are repayable over periods from 5 to 30 years. They bear interest at rates from 2% to 15.85%.

Interne lenings word opgeneem uit die Wentelfonds en termyn wissel van 5 tot 25 jaar en rentekoerse van 3% tot 13%.
 Internal loans are advanced by the Revolving fund and terms fluctuate from 5 to 25 years. Interest rates are between 3% to 13%.

Geen lenings word deur bates van Ga-Segonyana Munisipaliteit verseker nie.
 None of the loans are secured by any assets of the Council.

Sien aanhangsel B vir meer besonderhede.
 Refer to appendix B for more information.

5. Verbruikersdeposito's: dienste
Consumer Deposits

Elektrisiteit en water/Electricity and water	<u>928,582</u>	<u>908,175</u>
--	----------------	----------------

There are no guarantees in the place of consumer deposits.
 Daar is geen waarborge in die plek van verbruikersdeposito's nie

6. Vaste bates:
Fixed Assets

Vaste bates aan die begin van die jaar/ Fixed Assets at the beginning of the year	98,421,815	88,975,372
Vaste bates gedurende die jaar aangeskaf of ontvang/ Fixed Assets acquired during the year	23,914,154	9,446,443
Min: Bates gedurende die jaar afgeskryf, oorgeplaas of mee weggedoen/ Less: Fixed Assets written off, transferred or sold	<u>-</u>	<u>-</u>
Totale Vaste bates/Total fixed assets	122,335,969	98,421,815
Min: Lenings gedolg en ander kapitaalontvangstes Less: Loans redeemed and other capital receipts	<u>(85,467,607)</u>	<u>(65,339,814)</u>
Netto Vaste Bates/Net Fixed Assets	<u>36,868,362</u>	<u>33,082,001</u>

Sien aanhangsel C vir meer besonderhede.
 Refer to Appendix C for more information.

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
7. Beleggings		
Investments		
Ongenoteerde beleggings teen bestuur se waardasie:		
Unlisted investments at management valuation:		
Vaste deposito's/Fixed Deposits	6,041,201	6,041,414
Aandele - Suidwes/Shares Suidwes	358	358
Korttermynbeleggings/Short Term deposits	-	-
	<u>6,041,559</u>	<u>6,041,772</u>
LESS: Short term investment to current assets	6,000,000	6,000,000
	<u>41,559</u>	<u>41,772</u>

Omsendbrief nr C35/1994 gedateer 13/07/1994 wat deur Tak Gemeenskapsdienste uitgereik is, vereis van Plaaslike Owerhede om fondse wat nie onmiddelik benodig word nie, by voorgeskrewe instellings te belê. Die beleggingstydperke moet sodanig wees dat dit nie nodig sal wees om geld teen 'n boete rentekoers te leen ten einde verpligtinge na te kom nie.

Circular no C.35 of 1994 issued by Provincial Administration - Community Service Branch, requires local authorities to invest funds, which are not immediately required, with prescribed institutions and the period should be such that it will not be necessary to borrow funds against the investment at a plenary rate to meet commitments

8. Langtermyndebiteure:
Long-term debtors

Behuising/Housing	-	-
Dienstenings/Service Loans	3,869	14,678
Kuruman Landbousskou/Kuruman Agricultural Show	-	3,077
Motor- & Behuisinglenings/Motor- & Housing loans	2,150,005	3,330,422
	<u>2,153,874</u>	<u>3,348,177</u>
Min: Korttermyngedeelte/Less: Short-term portion	(215,387)	(334,818)
	<u>1,938,487</u>	<u>3,013,360</u>

9. Voorraad:

Stock:	2,037,507	1,278,105
Voorraad word waardeur soos in aantekening 4 van die rekeningkundige beleid uiteengesit.		
Stock are valued as stated per note 4 of the accounting policies.		

10. Debiteure:
Debtors

Lopende Debiteure (Verbruikers en ander)/Debtors(Consumers and other)	10,417,687	8,509,059
Eiendomsbelasting/Assessment Rates	2,695,972	2,488,519
	<u>13,113,659</u>	<u>10,997,578</u>
Min: Voorsiening vir slegte skulde/Less: Provision for bad debts	(4,992,823)	(2,536,403)
	<u>8,120,836</u>	<u>8,461,175</u>
Diverse Debiteure/Sundry Debtors		
External Body (Loan)	76,708	32,092
Housing	457,624	395,876
Sundries	1,434,976	1,216,855
General sundries	-	10,946
Interest on Investments	46,572	48,878
Insurance	-	3,452
Advance salaries	908	60,909
Advance wages	-	5,703
Cash advances	2,420	2,420
Advances Councillors	3,242	3,742
Creditors	-	40
Short term portion of Long term Debtors	215,387	334,818
Land Trust Fund	244,883	135,494
Creditors (payment in advance)	178,588	178,588
Debtor - VAT	2,593,291	-
Deposit: Escom	21,400	21,400
Deposit: Sheriff	43	-
MSIG (Spatial Development)	-	22,506
	<u>13,396,878</u>	<u>10,934,892</u>

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
11. Uitgestelde Koste:		
Deferred charges:		
Geen uitgestelde koste vir die jaar nie.		
No deferred charges for the year		
12. Voorsienings:		
Provisions:		
Verlofvoorsienings/Leave reserve	1,282,715	836,165
Irrecoverable debt	4,992,823	2,536,403
	6,275,537	3,372,567
Less: Irrecoverable Debts	(4,992,823)	(2,536,403)
	1,282,715	836,165
13. Krediteure:		
Créditeurs:		
Handelskrediteure/Trade Creditors	1,557,160	449,656
Diverse Krediteure/Sundry Creditors	125,441	69,702
Onopge-eiste Lone/Unclaimed wages	2,427	2,427
Onopge-eiste kontant/Unclaimed cash	6,541	6,541
Onbekende deposito's/Unknown deposits	990,439	487,995
Deposito's/Deposits		
- Other	435,958	243,785
- Sundries	600	600
Retaining Fee - Thusano	411,660	411,660
Retaining Fee - Forward Infra	119,685	319,685
Retaining Fee - Capitol Services	81,578	81,578
Retaining Fee - D Olivier	151,296	151,296
Retaining Fee - Siyanda	3,180	3,180
Retaining Fee - Neutron Civil Eng	10,415	43,987
Creditor - Sedibeng	1,200,000	-
Retaining - G P M Buildings	26,160	-
Retaining Fee - Sivukile Elec	10,584	-
Creditor Mthibi Housing project	-	1,972,764
Creditor General Sundry	9,888	-
Creditor Advance Wages	12,163	-
Creditor Insurance Claim	46,101	-
Creditors in Suspence	339	-
Payment in advance:		
- Consumer Services	206,365	399,379
- Assessment Rates	-	84,553
- External Body (Loan)	-	10,206
- Housing	-	429
- Sundries	32,462	39,691
	5,440,441	4,779,114

14 Eiendomsbelasting:
Assessment Rates:

	Grond Waardasie/ Land Valuation on 2004/07/01	Werklike Inkomste Actual Income 2004/2005	Werklike Inkomste Actual Income 2003/2004
RESIDENTIAL PROPERTIES			
-Site value @ 0,108207 c/R	21,145,250	2,288,064	2,557,765
- Improvement value @ 0,007214 c/R	228,198,200	1,646,222	1,604,815
COMMERCIAL PROPERTIES			
-Site value @ 0,084061 c/R	29,302,510	2,463,198	2,341,281
-Improvement value @ 0,009618 c/R	141,308,750	1,359,108	1,282,584
		7,756,592	7,786,445
PLUS: Interim Levies		99,356	-
LESS: Government Properties		267,175	213,024
PLUS: Non-Rateable Properties		887,352	829,296
LESS: Rebates		25,009	-
		8,451,116	8,402,717

n Herwaardasie was gedurende 2000/01 gedoen en ge-implementeer op 1 Julie 2001. 'n Korting van 20 % en 40% was toegestaan aan pensionarisse, hulpbehoewende bejaardes, sowel as medies ongeskik verklaarde persone.

A re-valuation of properties was done during 2000/01 which was implemented on 1 July 2001. A rebate of 20 % and 40% were allocated to pensioners, indigent aged persons as well as medical unfit declared persons.

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
15 Raadslede se Toelaes: Councillors' Remuneration:		
Burgemeester se Toelae/Mayor's allowance	260,259	128,910
Speaker allowance	217,840	127,750
Raadslede se Toelae/Councillor's allowance	1,126,144	1,181,483
Pensioenbydrae van Raadslede/Pension contribution Councillor's	157,899	106,675
	<u>1,762,142</u>	<u>1,544,818</u>
 16 Ouditeursvergoeding: Auditors' Remuneration:		
Ouditgelde/Audit fees	<u>-</u>	<u>-</u>
 17 Finansieringstransaksies: Financial transactions:		
<i>Totale eksterne rente verdien of betaal/</i> <i>Total external interest earned or paid</i>		
Rente verdien: Beleggings en debiteure Interest earned: Investments and debtors	519,919	687,930
Rente betaal/Interest paid	(2,694,760)	(2,900,988)
 <i>Kapitaalkoste teen bedryfsrekening gedebiteer</i> <i>Capital charges debited to operating account</i>		
Rente: Ekstern/Interest: External	2,694,760	2,900,988
Rente: Intern/Interest: Internal	330,267	324,580
Delging: Ekstern/Redemption: External	2,163,394	2,634,648
Delging: Intern/Redemption: Internal	455,636	388,562
Plus Delging: Delgingsfonds/Plus Redemption: Redemption fund	<u>5,644,057</u>	<u>6,248,778</u>
 18 Aanwendings Appropriations:		
<i>Aanwendingsrekening/Appropriations</i>		
Onaangewende oorskot aan die begin van die jaar/ Accumulated surplus at the beginning of the year	266,735	875,412
Surplus/ (Tekort) vir die jaar/Surplus/(Deficit) for the year	517,705	1,013,420
Aansuiwerings van vorige jaar/Prior year adjustments	(497,239)	(1,622,097)
Sedibeng Water	(58,564)	(639,726)
Water Navorsingsraad		(37,348)
Economic Survey		(62,550)
VAT Investigation		(95,534)
Salary Control	(27,894)	(19,251)
Billing Contra		(165,652)
Bankreconciliation adjustments		(253,116)
Leave Provision	(475,240)	-
Sundries	64,459	(348,920)
	<u>287,201</u>	<u>266,735</u>
 <i>Bedryfsrekening/Operating account</i>		
Fixed Assets	421,031	421,449
Accumulated Funds	617,164	595,228
Reserves	-	-
Provisions	136,857	118,640
	<u>1,175,052</u>	<u>1,135,318</u>

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
19 Kontant deur bedrywighede voortgebring Cash generated by operations:		
(Tekort) / Oorskot vir die jaar/(Deficit)/Surplus for the year	517,705	1,013,420
Aansuiwerings tov. vorige jare se bedryfstransaksies/ Adjustments in respect of previous years	(497,239)	(1,622,097)
Aanwendings teen Inkomste gedebiteer/ Appropriations charged against income	4,182,982	2,194,500
Wentelfonds/Revolving fund	617,164	595,228
Voorsienings en reserves/Provisions and reserves	3,144,787	1,177,822
Vaste bates/Fixed Assets	421,031	421,449
Kapitaal Uitgawes/Capital Expenditure	3,352,269	(1,189,027)
Rente Betaal:/Interest Paid:		
Interne Fondse/Internal Funds	330,267	324,580
Eksterne Lenings/External loans	2,694,760	2,900,988
Delging Betaal/Redemption paid		
Interne Fondse/Internal Funds	455,636	388,562
Eksterne Lenings/External loans	2,163,394	2,634,648
Grants & Subsidies		
Nie bedryfsinkomste uit fondse/Non-operating income from funds	1,171,677	-
Nie Bedryfsuitgawes/Non-operating expenditure	(3,463,465)	(7,437,805)
	<u>7,555,717</u>	<u>396,796</u>
20. (Toename) / Afname in Bedryfskapitaal (Increase) /Decrease in working capital		
(Toename) / Afname in Voorraad/(Increase)/Decrease in stock	(759,403)	(320,364)
(Toename) / Afname in Debiteure/(Increase)/Decrease in Debtors	(3,843,533)	(2,001,968)
Toename / (Afname) in Voorskotte/(Increase)/(Decrease) in Advances	-	-
Toename / (Afname) in Krediteure/(Increase)/(Decrease) in Creditors	681,734	2,764,632
	<u>(3,921,202)</u>	<u>442,300</u>
21. Toename / (Afname) in Langtermynlenings (Ekstern) Increase/(Decrease) in long-term loans (External)		
Lenings opgeneem /Loans raised	5,659,888	6,698,713
Min: Lenings terugbetaal /Less: Loans repaid	(2,163,393)	(2,634,649)
	<u>3,496,495</u>	<u>4,064,065</u>

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

2004/2005

2003/2004

22 (Toename) / Afname in Eksterne Kontantbeleggings
(Increase) / Decrease in external investments

Afname in LangtermynDebiteure/Decrease in Longterm Debtors
 Beleggings gemaak/Investments made
 Beleggings gerealiseer/Investments realised

748,943

213

1,896

213

750,839

23 (Toename) / Afname in kontant voorhande
(Increase) / Decrease in cash on hand

Banksaldo - Begin van die jaar:/
 Cash and Bank balance at beginning of year
 Min: Saldo aan die einde van die jaar:/
 Less: Cash balances at the end of the year

(2,206,618)

(2,511,957)

4,956,702

3,793,382

(7,163,320)

(6,305,339)

24 Afreevoordele
Retirement Benefits

Die amptenare behoort aan die Sala, Kaapse Gemeenskaplike Pensioen en Afreefondse, en die Raadslede aan die Kaapse Gemeenskaplike en Afreefondse. Die aktuariële waarde kan by navraag voorgelê word.

The officials are members of the Cape Joint Pension Fund, Imatu and SAMWU. The actuarial valuation can be provided on request.

25 Voorwaardelike aanspreeklikheid en Kontraktuele verpligtings
Contingent liabilities and contractual obligations

A preliminary investigation by SARS showed that VAT was incorrectly claimed.
 An unknown amount is therefore owed to SARS.

26 Kapitaalverpligtings/
Capital commitments

Verpligtings ten opsigte van kapitaaluitgawe:/
 Commitments in respect of capital expenditure:

- Goedgekeur en gekontrakteer/Approved and contracted
- Goedgekeur maar nog nie gekontrakteer/Approved but not contracted

-

-

-

-

-

-

Hierdie uitgawe sal uit die volgende gefinansier word:/

This expenses will be financed from:

- Interne bronne/Internal sources
- Eksterne bronne/External sources

-

-

-

-

-

-

AANTEKENINGE TOT DIE FINANSIËLE STATE SOOS OP 30 JUNIE 2005
NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2005

	2004/2005	2003/2004
27. Wentelfonds/ Revolving Fund		
Uitstaande voorskote aan leendienste/ Outstanding advances to borrowing services		
Opgehoopte fonds /Accumulated Funds	12,676,595	10,797,535
Min: Interne voorskotte aan leendienste Less: Internal advances to borrowing services	3,913,005	2,931,454
	<u>8,763,590</u>	<u>7,866,080</u>
(Verwys na Aanhangsel B vir meer besonderhede) (Refer to appendix B for more details)		
28. Grondtrustfonds/Landtrust Fund		
Opgeloopte Fonds/Accumulated Fund	3,708,927	3,465,452
Min: Grondontwikkelingsbates/Land developing assets	2,612,286	2,612,286
Temporary advances	<u>1,096,641</u>	<u>853,166</u>

AANHANGSEL A/APPENDIX A

Opgehoopde Fondse, Trustfondse, Reserwes en Voorsienings
Accumulated Funds, Trust funds, Reserves and Provisions

	Saldo op/ Balance at 2004/06/30	Bydraes Gedurende die jaar/ Contributions during the year	Rente op beleggings/ interest on investments	Ander Inkomste/ Other Income	Uitgawes gedurende die jaar Expenditure during the year	Saldo op/ Balance at 2005/06/30
	R	R	R	R	R	R
Opgehoopde Fondse/Accumulated Funds:						
Wentelfonds/Revolving fund	10,797,535	617,164	365,991	895,905	-	12,676,595
Reursfonds/Bursary Fund	15,306	-	183	-	5,200	10,291
Wondebelastingfonds/Dog Tax Fund	100,872	-	1,207	350	-	102,429
Grondtrustfondse/Land trust fund	3,465,452	-	41,463	224,345	22,333	3,708,927
	14,379,167	617,164	408,844	1,120,600	27,533	16,498,241
Reserves						
Capital costs	4,635,481	-	55,462	243,114	-	4,934,057
	4,635,481	-	55,462	243,114	-	4,934,057
Voorsienings/Provisions						
Verlofvoorsiening/Leave provision	836,165	308,320	-	138,230	-	1,282,715
Voorsiening vir slegte skuld/Provisions for bad debts	2,536,403	2,699,610	-	-	243,190	4,992,823
	3,372,567	3,007,930	-	138,230	243,190	6,275,537
Trustfondse/Trust Funds						
Gravel - y Rehabilitation	50,000	-	598	-	-	50,598
GTG(General)	637,137	-	7,623	-	416,368	228,391
Housing debt	394,939	136,857	-	-	-	531,797
Land development	8,505	-	102	-	-	8,607
Publicity	-	-	-	-	-	-
GTG(Mun offices)	1,223	-	15	-	-	1,238
Mun System Improvement Program	151,177	-	1,809	-	159,332	(6,346)
Mun System Program (PR V)	59,667	-	714	99,361	66,846	92,896
Mun Development Unit	-	-	-	-	-	-
Mapping (NWG)	7,248	-	87	-	7,104	231
LED Nature Reserve	1,185,722	-	14,187	-	1,143,842	56,067
DOILDO	62,500	-	748	-	27,376	35,872
RDP Projects	21,851	-	261	-	6,119	15,993
Mvula Trust	219,748	-	2,629	209,503	411,715	20,166
PMS Capacity Building	43,819	-	524	-	15,147	29,196
Wonderwerk Cave	-	-	-	-	-	-
Sports Complex Bankhara-Bodulong	762,554	-	9,124	-	686,654	85,024
Kgalagadi DM - Water vir erwe Bankara B	265,939	-	3,182	-	-	269,120
Kgalagadi - High mast lights	210,164	-	2,515	-	-	212,699
Kgalagadi - Cul de Sac streets w/v	-	-	-	-	-	-
Library - Bathlarios	2,111	-	25	298,200	245,350	54,986
FMG	871,074	-	10,422	-	495,541	385,955
Fondse Bankhara /Bodulong Hall	87,719	-	1,050	-	-	88,769
MSIG Spatial Development	(22,506)	-	-	-	-	(22,506)
Wonderwerk Cave	-	-	-	300,000	122,276	177,724
Msig Grant - Pms	-	-	-	113,570	26,631	86,939
Msig - Training	-	-	-	145482.46	56,637	88,845
Msig - Record System	-	-	-	166586.8	-	166,587
Msig Grant - Land Use	-	-	-	18771.93	4,332	14,440
Msig Grant - Hr Management	-	-	-	11263.16	7,856	3,407
Msig Grant - Training	-	-	-	11732.46	-	11,732
Msig Grant - Hiv/Aids	-	-	-	18771.93	14,762	4,010
Msig Grant - Procurement	-	-	-	42387.72	23,616	18,772
Msig Grant - Income	-	-	-	51134.64	-	51,135
Msig Grant - Led/ldp	-	-	-	7978.07	4,210	3,768
Tgis	-	-	-	229463.7	227,574	1,890
Draught Relief	-	-	-	1,060,300	300	1,060,000
KDM Integrated Traffic Plan	-	-	-	241758.27	241,757	1
Sportground Maruping/Gamopedi	-	-	-	587719.3	-	587,719
Mothebistad Park	-	-	-	95445	-	95,445
WIG Funds Park	-	-	-	361030	-	361,030
SEWER WRENCHVILLE	-	-	-	682499.43	682499.43	-
Roads Bankhara/Wrenchville	-	-	-	629278.82	598,755	30,524
Water Audit	-	-	-	208311	222,991	(14,680)
Water B/B & Wrenchville	-	-	-	638000	333,927	304,073
VB High Mast Lighting	-	-	-	108785.02	-	108,785
WIG Savings	-	-	-	275307	-	275,307
WIG Income	-	-	-	5500000	-	5,500,000
	5,020,612	136,857	55,614	12,112,641	6,249,517	11,076,207

AANHANGSEL B/APPENDIX B
Eksterne Lenings en Interne Voorskotte
External Loans and Internal Advances

	Saldo op Balance at 2004/06/30	Gedurende die jaar ontvang Received during the year	Gedurende die jaar gedeelg of afgeskryf Redeemed or writte off during the year	Saldo op Balance at 2005/06/30
EKSTERNE LENINGS/EXTERNAL LOANS				
FNB	325,000	-	325,000	-
ABSA	655,873	-	517,418	138,455
Ontwikkelingsbank van S.A	20,314,685	5,659,888	1,320,975	24,653,598
Behuisingslenings	-	-	-	-
	21,295,558	5,659,888	2,163,393	24,792,052
INTERNE VOORSKOTTE/INTERNAL ADVANCES				
Wentelfonds/Revolving fund	2,931,454	1,437,187	455,636	3,913,005
Voorskotte	-	-	-	-
	2,931,454	1,437,187	455,636	3,913,005

AANHANGSEL C/APPENDIX C
ONTLEDING VAN VASTE BATESIANALYSIS OF FIXED ASSETS

Uitgawe Expenditure 2004	Begroet Budgeted 2005	Saldo Balance 30/06/2004	Uitgawe Expenditure 2005	Afgeskryf/ Oorgeplaas Written off/ transferred	Saldo Balance 30/06/2005
Belasting en Algemene Dienste/ Rates and General Services Gemeenskapsdienste/Community Services Invoerings/Collections Dataverwerking/Data Processing Gesondheidsdienste/Health Services Kliniek/Clinic Meterlesings/Meter Readings P. State en S. water/PW Roads and S. Water Raadsuitgawes/Council Expenses Civil Engineer Admin Public Relations Corporate Admin Services Municipal Manager Financial Services Pavements and Islands Estates Traffic Control Ward Committees Economic Services	7,156,262 2,257,875 1,522 83,438 7,519 - - 1,084,433 220,216 1,280 - 9,569 15,633 - 6,984 784,621 39,175 - 3,485	48,935,289 21,110,339 89,335 1,972,403 239,482 346,107 1,842 11,642,702 619,000 216,842 117,983 229,339 54,641 188,047 858,017 2,496,047 1,993,919 5,562 39,071	21,022,083 13,655,139 6,065 713,594 - - 2,371,278 253,170 5,194 251,300 22,970 4,800 464 3,785 10,011,017 11,502	- - - - - - - - - - - - - - -	59,957,372 34,765,478 95,401 2,685,997 239,482 346,107 1,842 14,013,979 872,170 222,036 369,283 252,309 59,441 188,511 861,802 12,507,063 2,005,421 5,562 39,071
Gesubsidieerde dienste/Subsidised services Cemetery Library Fire Brigade Disaster Management Prolapsed Roads Internal Auditing Municipal Buildings Parks and recreation Swembad/Swimming Pool Vliegveld/Airstrip	4,054,464 258,922 9,124 - - - 1,198,726 2,587,692 - -	11,879,001 37,817 529,158 226,218 97,273 296,869 15,490 4,831,488 5,413,447 351,035 80,206	2,961,180 11,948 245,350 - - 39,240 1,619 1,688,685 886,653 87,685	- - - - - - - - -	14,840,181 49,765 774,508 226,218 97,273 336,109 17,109 6,520,172 6,300,100 438,720 80,206

[illegible]

AANHANGSEL D/APPENDIX D

Ontleding van Bedryfsinkomste en -Uitgawe vir die jaar geëindig 30 Junie 2005
 Analysis of Operating Income and -Expenditure for the year ended 30 June 2005

Werklik Actual 2004 R		Werklik Actual 2005 R	Begroot Budgeted 2005 R
	Inkomste/Income		
11,369,678	Staat en Provinsiale hulptoelaes en Subsidies/ Government and Provincial grants	13,000	57,300
700,000	District Council	13,347,982	13,348,000
46,217,293	Bedryfs inkomste/Operating Income	700,000	700,000
8,823,279	Eiendomsbelasting/Rates	51,366,744	49,529,041
5,361,075	Verkoop van water/Sale of water	8,451,117	8,377,175
17,649,611	Verkoop van elektrisiteit/Sale of electricity	6,673,345	6,368,116
14,383,328	Ander dienste /Other services	18,282,514	18,268,194
-	Rente verdien	17,959,768	16,515,556
-	Ander inkomste	-	-
<u>3,286,971</u>		<u>65,427,726</u>	<u>63,634,341</u>
	Uitgawes/Expenditure		
18,924,008	Salarisse, lone en toelaes/Salaries, wages and allowances	21,356,316	21,565,845
30,580,112	Algemene onkoste/General expenses	34,040,998	34,675,662
10,455,687	- Aankoop van elektrisiteit/bulk electricity	10,453,698	10,613,850
3,620,080	- Aankoop van water/bulk water	2,014,366	2,177,164
16,504,345	- Ander algemene onkoste/Other general expenditure	21,572,934	21,884,648
7,817,542	Herstel en Onderhoudswerke/Repairs and maintenance	6,810,075	7,485,020
5,355,146	Kapitaaloonkoste/Capital charges	5,119,114	6,065,606
421,449	Bydraes tot vaste bates/Contributions to fixed assets	421,031	493,040
1,773,051	Bydraes tot Fondse Reserwes en Voorsienings/Contributions	3,761,951	1,862,488
7,597,757	Bedrae uitgedebiteur	6,599,465	7,910,656
<u>57,273,550</u>	Bruto Uitgawe/Gross Expenditure	<u>64,910,020</u>	<u>64,237,005</u>

ANHANGSEL EAPENNOX E
BETALLENDE INKOMTESTAAT VIR DIE JAAR GEËNDE 30 JUNIE 2005
DETAILED INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2005

Werklike Inkomste Actual Income 2004 R	Werklike uitgawe Actual expenditure 2004 R	Oorskot/surplus (Inkomst/Deficit) 2004 R	Werklike Inkomste Actual Income 2005 R	Werklike uitgawe Actual expenditure 2005 R	Oorskot/surplus (Inkomst/Deficit) 2005 R	Reëlreëlse Budget Surplus/ Deficit 2005 R
BELESTING EN ALGEMENE DIENSTE RATES AND GENERAL SERVICES						
30,864,617	36,845,846	(5,981,229)	41,604,699	47,993,918	(5,998,229)	(7,489,502)
18,222,847	18,513,819	(290,972)	27,351,271	28,004,339	(653,068)	(1,812,452)
14,771,657	14,772,749	1,092,092	14,379,942	14,379,942	-	12,986,696
12,423	12,423	-	12,423	12,423	-	(357,671)
56,810	56,810	-	56,810	56,810	-	103,720
9,065	9,065	-	9,065	9,065	-	(6,915)
60,372	60,372	-	60,372	60,372	-	3,711
1,393	1,393	-	1,393	1,393	-	(4,564,263)
586,774	586,774	-	586,774	586,774	-	(7,487,366)
79,076	79,076	-	79,076	79,076	-	76,895
110,395	110,395	-	110,395	110,395	-	(430,042)
1,297,299	1,297,299	-	1,297,299	1,297,299	-	(1,866,766)
235,500	235,500	-	235,500	235,500	-	(448,517)
1,527,371	1,527,371	-	1,527,371	1,527,371	-	(285,803)
1	1	-	1	1	-	(1,462,528)
1,140	1,140	-	1,140	1,140	-	(207,246)
715,794	715,794	-	715,794	715,794	-	(215,714)
25,184	25,184	-	25,184	25,184	-	(649,379)
1,012,881	1,012,881	-	1,012,881	1,012,881	-	(287,040)
254,203	254,203	-	254,203	254,203	-	(899,830)
1,010,535	1,010,535	-	1,010,535	1,010,535	-	(1,912,148)
2,102,215	2,102,215	-	2,102,215	2,102,215	-	(1,122,296)
243,982	243,982	-	243,982	243,982	-	(164,166)
27,644	27,644	-	27,644	27,644	-	(279,088)
209,115	209,115	-	209,115	209,115	-	(17,268)
1,768,653	1,768,653	-	1,768,653	1,768,653	-	(250,466)
2,168,978	2,168,978	-	2,168,978	2,168,978	-	(1,437,765)
129,483	129,483	-	129,483	129,483	-	(1,126,120)
232,131	232,131	-	232,131	232,131	-	(231,250)
11,272,771	11,272,771	-	11,272,771	11,272,771	-	586,309
81,341	81,341	-	81,341	81,341	-	(253,622)
899,204	899,204	-	899,204	899,204	-	(151,866)
2,112	2,112	-	2,112	2,112	-	(165,563)
4,134,335	4,134,335	-	4,134,335	4,134,335	-	(118,446)
1,169	1,169	-	1,169	1,169	-	(199,007)
4,775,315	4,775,315	-	4,775,315	4,775,315	-	1,651,510
4,355,768	4,355,768	-	4,355,768	4,355,768	-	605,891
2,950,517	2,950,517	-	2,950,517	2,950,517	-	(565,166)
553,139	553,139	-	553,139	553,139	-	(192,534)
841,266	841,266	-	841,266	841,266	-	(716,434)
222,063	222,063	-	222,063	222,063	-	(600,994)
281,907	281,907	-	281,907	281,907	-	-
311,090	311,090	-	311,090	311,090	-	-
13,674	13,674	-	13,674	13,674	-	-
2,504	2,504	-	2,504	2,504	-	-
16,802	16,802	-	16,802	16,802	-	-
3,000	3,000	-	3,000	3,000	-	-
35,015	35,015	-	35,015	35,015	-	-
39,651	39,651	-	39,651	39,651	-	-
5,282	5,282	-	5,282	5,282	-	-
27,300,888	27,300,888	-	27,300,888	27,300,888	-	-
19,699,611	19,699,611	-	19,699,611	19,699,611	-	-
7,611,075	7,611,075	-	7,611,075	7,611,075	-	-
33,358,973	33,358,973	-	33,358,973	33,358,973	-	-
BEHOEWINGSDIENSTE/HOUSING SERVICES						
1,013,476	1,013,476	-	1,013,476	1,013,476	-	-
(1,522,292)	(1,522,292)	-	(1,522,292)	(1,522,292)	-	-
608,677	608,677	-	608,677	608,677	-	-
875,412	875,412	-	875,412	875,412	-	-
256,735	256,735	-	256,735	256,735	-	-
HANDELSDIENSTE/TRADING SERVICES						
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
13,875,000	13,875,000	-	13,875,000	13,875,000	-	-
6,426,932	6,426,932	-	6,426,932	6,426,932	-	-
5,916,511	5,916,511	-	5,916,511	5,916,511	-	-
1,084,143	1,084,143	-	1,084,143	1,084,143	-	-
20,301,637	20,301,637	-	20,301,637	20,301,637	-	-
1						

AANHANGSEL F/APPENDIX F

Algemene statistiek/General statistic	2004/2005	2003/2004	2002/2003	2001/2002
Bevolking/Population	70389	77,338	61,991	61,991
Aantal geregistreerde kiesers/Registered voters	35517	25,502	29,507	29,507
Oppervlakte (ha)	4492.4	4492.4	4492.4	4492.4
Totale waardasies/Valuations				
- Belasbaar /Taxable (R million)	483	483	446	462
- Nie - belasbaar/Non-taxable (Rmillion)	435	435	398	433
- Residensieel/Residential (R million)	48	48	48	29
- Kommersieel/Commercial (Rmillion)	245	245	269	270
Waarderingsdatum/Valuation date: 1 Julie 2000	175		177	192
Aantal persele/Number of erven:				
- Residensieel /Residential	15000	15,000	15,000	15,000
- Kommersieel /Commercial	476	459	370	370
Eiendomsbelastingkoers/Assessment rate				
Cent in the rand		1,7c	1,7c	1,6c
Additional rebate: pensioners	20 and 40%	20 and 40%	20 and 40%	20 and 40%
NUMBER OF EMPLOYEES	222	232	209	203
CLEANING				
Km driven (1000)	112	118	108	122
Refuse removed (m) (1000)	105	99	74	51
Cost per m removed @		14.48	41,24	56,83
Income per m removed @	14.03	13.11	45,27	57,50
SEWERAGE				
Raw sewer flow in (Kl)	384990	367,782	377,092	350,623
Sewerage purified to parks (Kl)	99545	100,402	110,437	97,852
Cost per Kl purified		R8,76	R6,17	R5,65
Income per Kl purified	R15,17	R14,18	R0,38	R0,61
ELECTRICITY				
Units (kWh) bought (1000)	50092	47,730	45,116	42,151
Cost per unit bought Kwh	16,58	16,17	6,47	6,46
Units sold: (kWh) (1000)	45596	43,189	39,946	40,913
Units (kWh) lost in distribution	4495	4,540	5,170	1,238
% lost in distribution	8,97%	9,51%	11,46%	2,94%
Cost per unit sold		32,01c	29,92c	27,27c
Income per unit sold	40,45c	36,20c	32,14c	34,16c
WATER				
Kilolitre bought (1000)	287	287	2,716	2,756
Cost per kl. bought	1,60c	1,60c	1,50c	1,29c
Kilolitre sold (1000)	1,883	1,883	2,263	2,169
Kilolitre lost in distribution	999	999	453	588
% lost in distribution	33,63%	33,63%	20,00%	21,33%
Cost per kl. sold	R1,92	R1,92	R1,80	R1,59
Income per kl. sold	R2,75	R2,57	R2,42	R2,32